

A bill for an act

relating to taxation; property; providing a property tax exemption for certain nursing homes; amending Minnesota Statutes 2008, section 272.02, by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 272.02, is amended by adding a subdivision to read:

Subd. 90. **Nursing homes.** A nursing home licensed under section 144A.02 or a boarding care home certified as a nursing facility under title 19 of the Social Security Act that is exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code is exempt from property taxation if the nursing home or boarding care home either:

(1) is certified to participate in the medical assistance program under title 19 of the Social Security Act; or

(2) certifies to the commissioner of revenue that it does not discharge residents due to the inability to pay.

**EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and thereafter.